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T.R.A. DOCKET ROOM

March 1, 2004

Honorable Deborah Taylor Tate, Chairman Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243-0505

Re. Implementation of the Federal Communications Commission's Triennial

Review Order (Nine-month Proceeding) (Switching)

Docket No 03-00491

Dear Chairman Tate:

Enclosed for filing is the original and 4 copies of the Proprietary Rebuttal Testimony, and 1 CD-ROM with the exhibits for Joe Gillan, on behalf of CompSouth.

If you have any question, please contact me.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

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Henry Walker

HW/pp